unless application therefor is made in writing within 90 days after the year to which the claim relates.

5. Payment of refund when not to be made.—No sum shall be refunded unless the person entitled to it applies for payment within three months of delivery to him of the notice of refund having been duly authorised. In such notice the period within which the refund must be demanded shall be always stated.

6. Order for payment for refund to be written on the Bill form.—Every order for payment of a refund shall be written on a Bill in the form given in schedule A and signed by the President.

7. Entry in the Assessment List on Sub-division.—Where any property is sub-divided on application being made to the Municipal Council, intmating such subedivision the Municipal Council, shall unless they see any objection to the same cause each sub-division to be entered in the assessment list as if it was a separate property.

8. How Bills prepared and issued.—All Bills Under Section 92 (10) shall be prepared from the assessment list and from information obtained by process in accordance with Bye-laws framed under Section 48 (1) i. and shall be issued under the signature of the President or other Officer authorised by the President.

9. Suspension of process for recovery when notice of vacancy received.—When a notice of vacancy has been received under Section 79, process for the recovery for the dues of the current year or instalment period may be suspended till final orders are passed in the notice.

10. Owner should give notice of re-occupation.—When owner has given notice of vacancy, he shall also give notice to the President within 15 days of the date of subsequent re-occupation and failing which he shall not be entitled to any refund if it be found that his premises have been re-occupied during the year or instalment period.

11. Notice fee.—For every notice of demand issued under sub-section 3 of Section 92 of the Act, fees shall be levied at the following rates :—

A fee of one anna if the amount is less than Rs. 5.

A fee of two annas if the amount due is not less than Rs. 5 but less than Rs. 10.

A fee of four annas if the amount due is not less than Rs. 10 but less than Rs. 50.

A fee of six annas if the amount due is not less than Rs. 50 but less than Rs. 100.

A fee of eight annas if the amount due is not less than Rs. 100 and over.

12. Warrant fees.—For every distraint made under sub-section 5 of Section 93 of the Act fees shall be levied at the following rates :—

A fee of four annas if the amount distrained for is less than Rs. 5.

A fee of six annas if the amount distrained is not less than Rs. 5 but less than Rs. 10.

A fee of eight annas if the amount distrained for is not less than Rs. 10 but less than Rs. 25.

A fee of Re. 1 if the amount distrained for is not less than Rs. 25 but less than Rs. 50.

A fee of Rs. 2 if the amount distrained for is not less than Rs. 50 but less than Rs. 75.

A fee of Rs. 3 if the amount distrained for is not less than Rs. 75 but less than Rs. 100.

A fee of Rs. 5 if the amount distrained for is not less than Rs. 100 and over.

When persons are kept in charge of property distrained an additional fee of four annas per peon for each day shall be levied.

13. Maintenance.—Rates as per accompanying statement shall be charged for maintaining livestock distrained under section 5.

Serial No.	Description of livestock	Cost of supply of fodder and water for each head of livestock per day or fraction of a day
		Rs. a. p.
1.	Elephant	3 0 0
2.	Camel	1 0 0
3.	Distrained Buffalo ...	0 4 0
4.	Do do Calf ...	0 2 0
5.	Bullock or Cow ...	0 4 0
6.	Heifer or Calf ...	0 1 0
7.	Goat and sheep	0 1 0
8.	Fowl	0 2 0
9.	Horse	0 4 0
10.	Donkey	0 2 0
11.	Pig	0 1 0
12.	Birds of all kinds	0 1 0
13.	Kid	0 1 0

Provided that no rates shall be caused where the owner of such livestock pays the full amount of the municipal dues and receives back such livestock within three hours from the time of their seizure.

14. The Revenue Inspector, if any, or any officer of the Municipality authorised by the President, is authorised to receive municipal dues under these rules.

15. Under Section 46 (1) when Municipal Dues may be written off.—Arrears of the tax may be written off as irrecoverable if it has been outstanding for at least a year in the case of a sum less than Rs. 5 and three years in other cases. The Municipal Council is satisfied that the process for recovery has been pushed on with due promptness and deligence and that the sums due cannot be recovered within any reasonable time or by any legal process.

16. Exemptions.—In the following cases no tax shall be levied :—

(1) Buildings set apart for the occupation of His Highness the Rajpramukh of Mysore.

(2) Any building or portion of a building belonging to Government and used solely for the public purposes and not used or intended to be used for residential purposes or for purposes of profit or of any building or portion of a building belonging to the Central Government.

(3) Any building or portion of a building used as a place of public worship or used for a charitable purpose but not for residential purpose.

(4) Buildings which are the property of the Municipality.

SCHEDULE A.

District. Refund Bill.

Number of payees	Name of payee	Amount of Refund	Grounds of Refund	Date on which the amount claimed is credited in the Treasury Accounts	The Head of Acct. under which it is credited.

Certified that the amounts have been credited in the accounts shown as above.

K. CHICKARUDRIAH,
President.

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, MADDUR.

Notification dated 25th June 1953.

No. H.C. 22—53-54. Under Section 48 of the Town Municipalities Act, 1951, it is hereby notified for the information of the inhabitants of Maddur Town Municipality that the Municipal Council have resolved at their Meeting held on 30th April 1953 to adopt the Model Bye-laws framed by Government (in Notification No. L. 16996—Ml. 156-52-20, dated 2nd February 1952), regulating the erection of buildings and the constructions, maintenance of privies cess pools, etc., The draft bye-laws